FOR MYSORE STATE

public (1956) Department.

RDP VII

Rt SERIES.

G.O. No. 575

Dated 28/3/86

passed

Sd

Sd/-
28/4/86.

[Despatch Abstract.] :

Community projects — S. Kanara project Area — Social Education — Purchase of Sports & Recreational Materials — Drawal of advances & purchase of articles without calling for ~~competitive~~ competitive quotations — Action of P.R.O. — Ratified.

28144
29/2/56.

Extract from the current file bearing number 237/54 Public (R.D.P.Accounts.B)/ Department. (A.G's letter O.A. No.27-28/54-55/456 dt 21-7-56

-o-o-

Sub:- COMMUNITY PROJECTS - South Kanara Project Area - Audit Notes and Audit Report by the Accountant General's - (O.A.D). - Rectification of defects.

** ** **

Para V

(c) A sum of Rs.1979-1-0 in respect of sports materials to be bought has been drawn on 30-3-54 and a balance of Rs.1065-0-0 is still due to be disbursed. Article 39 of M.F.C.Volume I, states that a Government servant should not on any account draw from the treasury and keep in a cash chest any portion of an appropriation remaining unexpended during the year in order to prevent it frm lapsing and use it for expenditure after the end of the year. It may be seen that the above drawal of money is irregular as the money has been sanctioned in that respect. This is brought to notice.

drawn apparently to avoid lapse of the amount

** ** **

P.F.6. Extract from the letter no. Ref.A.3566/54 dated 24.4.55 from the Block Development Officer, Mangalore to the Director of Community Development, Madras.

-o-o-

Sub

Para V

** ** **

(c) The entire amount of Rs.1979-10-0 drawn in March 1954 could not be spent in the same month as the dealer with whom orders had been placed for the supply of harmoniums, etc. did not supply the articles as promised. Irregularities of the kind will be avoided in future.

** ** **

Extract from the letter no.237 Pub (RDP.Accts.B)/55-15 dated 9.8.55 to the Accountant General, Madras-2.

-o-o-o-

Para V

**8 ** **

(c) From the report of the Project Executive Officer it is seen that he has drawn the amount of Rs.1979-1-0 in advance. He has been asked to apply for formal ratification.

** ** **

Extract from the letter No. O.A.27-28/54-55/617 dated 7.9.55 from the Accountant General, Madras.18, to the Director of Community Development, Madras.

-o-o-

Para V

** ** **

(c) copy of orders ratifying the action of the Project Executive Officer, in having drawn Rs.1979-100 in advance may be communicated.

** ** **

Extract from the Govt Memo No.237/54-17 dt.28.11.55 to the Accountant General, Mount Road, Madras.

(contd.)

3

** ** **

(c) The Project Executive Officer, Mangalore is being requested to apply for ratification of the advances drawn by him furnishing full particulars.

(True Copy)

24.2.56

SUPERINTENDENT.

Extract from the note file bearing current number 237/54, Public (RDP.Accounts.B) Department.

-o-o-

Sub:- Community Projects - South Kanara Project Area - Audit notes and Audit report by the Accountant General, (OAD). -

Para V. ** ** **

(c) The Project Executive Officer, Mangalore, has not so far applied for ratification of the advances drawn by him. He may be asked to apply for ratification. The Accountant General may be informed accordingly.

** ** **

Extract from the letter no. ref.A.3566/54 dated 26.12.55 from The Project Executive Officer, Mangalore, to the Director of Community Development, Madras.

-o-o-o-

** ** **

In para V C of the Audit Report objection was raised by the Accountant General, Madras for the drawal of Rs.1979-1-0 on 30.3.54 in advance and for not disbursing the amount within the year. The sum of Rs.1979-1-0 was drawn to meet the cost of sports and recreation materials intended for the adults and literacy centres. Out of this amount a sum of Rs.914-1-0 being the cost of sports materials waspaid to Universal sports House, Mangalore on 31.3.54. The balance amount of Rs.1065/- could not be spent in March, 1954 as the dealers who had consented to supply the recreation materials such as Harmoniums and Maddalas did not supply the articles in March, 1954 as promised. The amount left undisbursed at the end of March, 1954 was subsequently utilsied for purchasing recreation materials. The receipts for Rs.1979-1-0 obtained from the suppliers were submitted to the Accountant General, Madras, with this office Ref.A.3116/54 dated 29-11-54 in reply to item 35 of Accountant General's objection statement No.D.A.(W)C.P.I/ABK 23 dated 26-8-1954. The drawal of the amount on 30-3-54 was with a view to meet the expenditure on sports & recreation materials and not with the idea of preventing it from lapsing and use it for expenditure after the end of the year.

I request that my action in drawing the amount of Rs.1979-1-0 in advance and also for having purchased the articles locally without inviting tenders may kindly be ratified.

(True Copy)

24.2.56

SUPERINTENDENT.

Received on 28/2-54

28/1/54
29/2/54

Extract fromthe note file bearing current number 237/54 of Public (R.D.P.~~VIII~~ Dept.B.) Department.

Sub:- COMMUNITY PROJECTS - South Kanara Project Area - Audit Notes and Audit report of the Accountant General's (O.A.D.) -

The Project Executive Officer, has applied for ratification of his action in having drawn an advance for the purchase of sports and ~~overaction~~ materials in March 1954 and spending a portion of the amount after the close of the financial year. Extracts of the audit note, and other connected matters and of the letter of the Project Executive Officer, may be given to the concerned administrative section (RDP.~~IX~~ VII) for necessary action.

(True Extract)

25-2-54
SUPERINTENDENT.

~~RDP IX~~

To

Public (~~RDP IX~~)
RDP VII

Issue to-day
28/3/56.

9

pub (RDP VII)

G.O.Rt.575 Dt 28/3/56.

Abstract: C.P. — ~~Social Educa~~ tion — South Kanara project — Social Edn area — Purchase of Sports and Recreational Materials — Drawal of advances ~~for~~ purchase of articles without calling for quotations Sanctioned Action of P.E.O. Ratified.

Read: (1) From the A.G., Madras, O.A. Ref. No. 27/28/54-55/456 dt. 21/7/55.

'K' Copy of

(2) From the A.G., Madras, Ref. No. O.A. 27-28/54-55/617 dt. 7.9.55

'A' Copy of

~~(3) Memo No. 237/54-17 dt. 28.11.55.~~

Copy.

(4) From the P.E.O., S Kanara, letter no. Ref. A. 3566/54 dt. 26/12/55

On the circumstances stated by the P.E.O., S. Kanara in the letter third read above the Govt. ratify this action in having drawn an advance of Rs. 1,979-1-0 from the Treasury on 30th March 1956 for the purpose of meeting the

P.T.O.

(D)

in connection with

expenditure towards the purchase of Sports & Recreational materials supplied to Adult Education & Social Education centres in S. Kanara project Area. His action in having purchased the articles locally without calling for tenders is also ratified as a special case.

2: The P.E.O. is directed to strictly observe the provisions of ~~relevant orders~~ the Art. 39 of the orders issued in M.F.C., Vol. I and ~~procedures in the drawal of advances & purchase of equipments in future~~ Memo. No. 175-7 Estt (RA-VII)/584 Bdlore-56. (W)

To --

The P.E.O., S. Kanara.
A.G. through Fin.

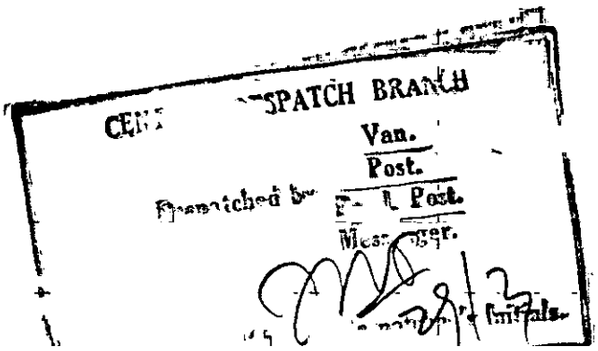
~~Copy to Fin~~ copy to S. Kanara ~~A.G. by name~~.

copy to Accts ~~A~~ 'B'

S/F. 1.
S/C. 2.

9/20/3/56.
21/3/56.

1/21/3



please see the note of Accts 'B' at p1 ante and the extracts at pp 1-5 of 9k is observed that the P.E.O., S. Kanara, has drawn a sum of Rs: 1,917-1-0 as advance for the purchase of sports & recreational materials on 30.3.54 and has spent only Rs. 914-1-0 during the financial year 1954-55. The rest of the amount has been spent in the year 1955-56. This, the A.G. has pointed out, is highly irregular as it contravenes Article 39 M.F.C. Vol. I (M.F.C. Volume I. Art. 39. says that a govt. servant should not on any account draw from the treasury & keep in a cash chest any portion of an appropriation remaining unexpended during the year in order to prevent it from lapsing & use it for expenditure after the end of the year.) He has, therefore, stated that Govt. is approval for the drawal is necessary. The P.E.O., S. Kanara has stated that the advance was drawn for the purchase of Sports & Recreational materials but as the firms, which promised supply of the articles, could not supply them within 31.3.54. so he has requested to Govt. to ratify his action in having drawn the advance and also in

P.T.O.

#12

(E-I Ed.)

in having purchased them locally without inviting quotations. His action may be ratified. The draft below is for approval. Fin. may see for acceptance.

The advance was drawn a day prior to the close of the financial year. The P.E.O. was aware that the articles indented for were not received on the day of drawal of the bill & that the drawal of advance was not necessary. If the intention is not to prevent lapse of the budget allotment as pointed out by the it is not clear for what purpose the money was drawn from the treasury. Such practices were common. Recently with which have been issued forbidding drawal of advances without proper Sanction & it is hoped that the offices will cease to draw unauthorised & needless advances in future.

Another point is not calling for tenders. — Vide Min p.5 ante. As a permanent R.A.O., the P.E.O. should have known the rules. Violations of this sort are also common & lead to needless ratifications by Govt.

20/3/56.

21/3/56

(W)

Fin (Ex pA)

The notes of Public (RDP) on pp 3-4 above may be perused.

2 The draft order below may be accepted, ~~subject to the addition of a sentence vindicated to permit for confirmation by Govt (RDP)~~.

23/3

Public (RDP) Dept.
G.O. No. 28199 RDP VII/56
21/3/56.

Fin (Ex pA)

23/3/56

Fin (RDP)

Fin no. no. 29748/EA/56
23.3.56.

UNDER SECRETARY TO GOVERNMENT
29748
22 MAR 1956
FINANCE DEPARTMENT

UNDER SECRETARY TO GOVERNMENT
10731
24 MAR 1956

Rot. VII

The draft fo may be sent

S
24/2/56

28/2 — 29/2/56

DS

[Issued as G.O. Rt. No. 575 PWD(R&D) Dept. dt 28/8/56.]